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195 - Accountability of Decentralized Installations

This is a debit balance reciprocal account to be maintained by headquarters to represent the accountability of decentralized installations for property owned by the Organization. This account will be debited with (1) the initial inventory of property owned by the Organization for which accountability is accepted by decentralized installations, and (2) acquisitions of property, except property on loan to the Organization, for which decentralized installations are accountable. Such acquisitions ordinarily will represent:

- a. Property transferred from general and specialized depots within our country.
- b. Property shipped direct from suppliers or other Governmental agencies.
- c. Property procured from armed services installations overseas with payment to be effected at headquarters.
- d. Property procured by open market purchases overseas from cash advances to stations or other Governmental agencies.
- e. Property donated to the Organization.

This account will be credited at the end of each fiscal year with the net debit balance of the nominal property accounts maintained by decentralized installations. This account is reciprocal to Account 495 - Accountability to Headquarters as maintained by decentralized installations. A subsidiary control will be maintained for each station subject to financial property accounting procedures.

495 - Accountability to Headquarters

This is a credit balance reciprocal account to be maintained by decentralized installations to represent the accountability of such installations for property owned by the Organization. This account will be credited with (1) the initial inventory of property owned by the Organization for which accountability is accepted by the decentralized installation and (2) acquisitions of property, except property on loan to the Organization, for which the decentralized installation has assumed accountability. Such acquisitions ordinarily will represent:

- a. Property transferred from general and specialized depots within our country.

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- b. Property shipped direct from suppliers or other Governmental agencies.
- c. Property procured from armed services installations overseas with payment to be effected at headquarters.
- d. Property procured by open market purchases overseas from cash advances to stations or other Governmental agencies.
- e. Property donated to the Organization.

This account will be debited at the end of each fiscal year with the net debit balance of the nominal property accounts maintained by the decentralized installation. This account is reciprocal to Account No. 195 - Accountability of Decentralized Installations, as maintained by headquarters. A subsidiary control will be maintained for each station subject to financial property accounting procedures.